

107TH CONGRESS
1ST SESSION

H. R. 3601

To amend the Internal Revenue Code of 1986 to exclude from gross income certain terrorist attack zone compensation of civilian uniformed personnel.

IN THE HOUSE OF REPRESENTATIVES

DECEMBER 20, 2001

Mr. TIAHRT introduced the following bill; which was referred to the
Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to exclude from gross income certain terrorist attack zone compensation of civilian uniformed personnel.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “Terrorist Response
5 Tax Exemption Act”.

6 **SEC. 2. EXCLUSION OF CERTAIN TERRORIST ATTACK ZONE**
7 **COMPENSATION OF CIVILIAN UNIFORMED**
8 **PERSONNEL.**

9 (a) IN GENERAL.—Part III of subchapter B of chap-
10 ter 1 of the Internal Revenue Code of 1986 (relating to

1 items specifically excluded from gross income) is amended
2 by inserting after section 112 the following new section:

3 **“SEC. 112A. CERTAIN TERRORIST ATTACK ZONE COM-**
4 **PENSATION OF CIVILIAN UNIFORMED PER-**
5 **SONNEL.**

6 “(a) IN GENERAL.—Gross income does not include
7 compensation received by a civilian uniformed employee
8 for any month during any part of which such employee
9 provides security, safety, fire management, or medical
10 services in a terrorist attack zone.

11 “(b) DEFINITIONS.—For purposes of this section—

12 “(1) CIVILIAN UNIFORMED EMPLOYEE.—The
13 term ‘civilian uniformed employee’ means any non-
14 military individual employed by a Federal, State, or
15 local government (or any agency or instrumentality
16 thereof) for the purpose of maintaining public order,
17 establishing and maintaining public safety, or re-
18 sponding to medical emergencies.

19 “(2) TERRORIST ATTACK ZONE.—The term
20 ‘terrorist attack zone’ means any area designated by
21 the President or any applicable State or local au-
22 thority (as determined by the Secretary) to be an
23 area in which occurred a violent act or acts which—

1 “(A) were dangerous to human life and a
2 violation of the criminal laws of the United
3 States or of any State, and

4 “(B) would appear to be intended to in-
5 timidate or coerce a civilian population, influ-
6 ence the policy of a government by intimidation,
7 or affect the conduct of a government by assas-
8 sination or kidnapping.

9 “(3) COMPENSATION.—The term ‘compensa-
10 tion’ does not include pensions and retirement pay.

11 “(c) SPECIAL RULE FOR CAPITOL POLICE.—In the
12 case of an officer or member of the United States Capitol
13 Police force, gross income does not include compensation
14 received by the officer or member while performing duties
15 in United States Capitol Buildings or on United States
16 Capitol Grounds during—

17 “(1) the period beginning on September 11,
18 2001, and ending on the date when the highest state
19 of alert of the United States Capitol Police in re-
20 sponse to the terrorist attacks of September 11,
21 2001, ends, as determined by the Capitol Police
22 Board,

23 “(2) any other period after the period described
24 in paragraph (1) in which the United States Capitol
25 Police are in the highest state of alert in response

1 to a terrorist attack, as determined by the Capitol
2 Police Board.”.

3 (b) CONFORMING AMENDMENTS.—

4 (1) Section 3401(a)(1) of the Internal Revenue
5 Code of 1986 is amended by inserting “or section
6 112A (relating to certain terrorist attack zone com-
7 pensation of civilian uniformed personnel)” after
8 “United States)”.

9 (2) The table of sections for part III of sub-
10 chapter B of chapter 1 of such Code is amended by
11 inserting after the item relating to section 112 the
12 following new item:

“Sec. 112A. Certain terrorist attack zone compensation of civilian
uniformed personnel.”.

13 (c) EFFECTIVE DATE.—The amendments made by
14 this section shall apply to taxable years ending on or after
15 September 11, 2001.

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